

STATE CONTROLLER'S OFFICE  
PERSONNEL/PAYROLL SERVICES DIVISION  
P. O. BOX 942850  
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DATE: August 31, 2009

PAYROLL LETTER #09-010

TO: All Agencies/Campuses in the Uniform State Payroll System

FROM: Don Scheppmann, Chief  
Personnel/Payroll Services DivisionRE: **IDL SUPPLEMENTATION CALCULATOR**

Effective August 31, 2009, a new IDL Supplementation calculator will be available on the State Controller's Office (SCO) web site at [www.sco.ca.gov](http://www.sco.ca.gov). The new calculator allows for multiple tax rate schedules and the flexibility to update the calculator with the most current tax information. A new web page has been created for the calculator and can be accessed using the following link [www.sco.ca.gov/ppsd\\_state\\_hr.html](http://www.sco.ca.gov/ppsd_state_hr.html). This web based calculator will have tax information as of January 1, 2009 and forward as well as accommodate the furlough salary reduction program. To download the calculator to your desktop, you must have Microsoft Excel or a spreadsheet software application that will allow you to download a spreadsheet to perform the calculations. This process will not require departments to submit a PSD125A for access and will have new versions, similar to the Paycheck Calculator, when tax rate changes occur. The current calculator, available through SCO On-line Production system (SCOPROD), will remain available for use to calculate IDL Supplementation for pay periods prior to January 1, 2009. **DO NOT use the calculator on the SCO Production system to calculate IDL Supplementation for pay periods after January 1, 2009 as the tax tables do not reflect the changes after that date.**

The calculator is used to calculate IDL Supplementation information only. It is not used to calculate any other types of pay such as IDL Full, IDL 2/3 and regular pay. The calculator computes the gross pay and the number of leave credit hours needed for full IDL Supplementation. Calculations are based solely on the data entered. Use the correct tax version information shown on the web page for accurate calculations.

### **CALCULATOR EXCEPTION CONDITIONS**

The calculator cannot accurately compute supplementation gross pay and leave credits for the conditions listed below. For these conditions, supplementation pay and leave credits must be calculated manually. Refer to PPM Section E450 for additional calculation instructions.

For the following conditions, do not use the IDL Supplementation calculator.

- 1) Employees whose supplementation includes premium or shift pay that is not locked-in on Employment History.
- 2) Second half pay period for semi-monthly paid employees when the gross subject to retirement for the first half pay period was insufficient to satisfy the full monthly retirement exclusion amount.
- 3) Employees subject to Illinois or New York state tax.

- 4) Daily salary rate paid employees.
- 5) Employees who qualify for LC4800 disability pay.
- 6) Employees with a Retirement Account Code LO.
- 7) Employees with more than one salary rate (other than Furlough Salary Rate) or retirement plan during the pay period.
- 8) Employees who will exceed the Medicare or Social Security maximum earnings limit in the pay period.
- 9) Bi-weekly paid employees.

## **CALCULATOR ACCESS ON THE SCO WEB SITE**

The IDL Supplementation calculator, for the January 2009 pay period and future pay periods can be accessed through the State Controller's Office main web site. The calculator has the same look as the Paycheck Calculator and can be downloaded to a spreadsheet using Microsoft Excel or a similar spreadsheet software application.

To access the IDL Supplementation calculator go to:

- [www.sco.ca.gov](http://www.sco.ca.gov).
- Click on the State and Local tab.
- Click on the Human Resources tab.
- Click on the IDL Supplementation Calculator.

## **DATA ENTRY INSTRUCTIONS**

The IDL Supplementation calculator is arranged into four data entry groups:

- Salary Information
- Retirement/SDI Information
- Federal/State Tax Information
- Time for: Regular, IDL Full and IDL 2/3 pay

Data entry instructions for the IDL Supplementation calculator can be found by pressing the "General Instructions" tab at the top of the calculator. The field descriptions are as follows:

### **Salary Information**

<u>Field Name</u>	<u>Field Description</u>
Salary Rate	<p>Enter the employee's salary rate in effect for the pay period to be paid. The salary rate should reflect any locked-in premium or shift differential pay that can be included in the IDL calculations.</p> <p>For positive roll employees, enter the hourly salary rate. However, enter the monthly salary rate for BU 18 employees.</p> <p>For negative roll employees, enter the monthly salary rate.</p> <p>For fractional time base employees, enter the full-time salary rate.</p>

Salary Rate (cont.)	Key a decimal point to reflect cents.
Reduced Salary Rate	Enter the salary rate based on the furlough reduction.
Salary Per	Indicates if the rate entered in the SALARY RATE field is monthly or hourly.  Enter: "M" if the SALARY RATE is a monthly rate.  "H" if the SALARY RATE is an hourly rate.
Collective Bargaining Unit	Indicates the employee's bargaining unit (not the Pay Scales CBID). Must enter R01 - R21 or U for managers, supervisors, excluded and confidential designated employees.
Pay Frequency	Enter: "M" for monthly pay frequency.  "S" for semi-monthly pay frequency.
Pay Period Days	Enter the total number of days in the pay period (21 or 22 days), regardless of Pay Frequency (i.e., for semi-monthly paid employees, enter the total number of days in the full monthly pay period – 21 or 22 days. DO NOT enter the number of days in the semi-monthly pay period.)  This field is used by the calculator to compute the hourly rate for monthly and semi-monthly paid employees.
Time Base Fraction	Used only for fractional time base employees, otherwise leave blank. Time base fraction must have leading zero's entered in this field. Example: 001/002.
Total Locked-in Pay Not Subject to Retirement	Enter the total locked-in premium amount NOT subject to retirement for the pay period. Leave blank if the employee does not have a locked-in premium pay amount not subject to retirement.

### **Retirement/SDI Information**

Retirement ID	Enter the two digit Account Code/Retirement ID for the employee's retirement plan in effect for the pay period being calculated.
Pay Period	Enter the month and year of the pay period for which pay is being calculated.
Apply Exclusion Amount (for semi-monthly paid employees only)	Enter "Y" or "Yes" when the Retirement Exclusion Amount is to be applied.  Enter "N" or "No" when the Retirement Exclusion Amount is NOT to be applied.

SDI                                      When an entry is made in the Collective Bargaining Unit Identifier field above, the calculator will automatically enter a “Y” or an “N” in this field.

**Federal/State Tax Information**

Federal Filing Status              Enter the employee’s CURRENT filing status for federal tax purposes:

Enter: “S” for single/head of household.

“M” for married.

Federal Exemptions                Enter the total number of federal exemptions the employee CURRENTLY claims for federal tax purposes.

If the employee claims exemption from federal taxes, enter “99”.

State Filing Status                Enter the employee’s CURRENT filing status for state tax purposes.

Enter : “S” for single.

“H” for head of household.

“M” for married.

Regular Allowances                Enter the number of regular state allowances (standard deductions) the employee CURRENTLY claims for state tax purposes.

If the employee claims exemption from state taxes, enter “99”.

Additional State  
Allowances                          Enter the number of additional state allowances the employee CURRENTLY claims for state tax purposes. If the employee claims exemption from state taxes, leave blank.

Issue Month/Year                Enter the calendar month/year that corresponds to the Issue Date of the payment.

For semi-monthly first half pay period IDL Supplementation calculations, enter the pay period month and year of the Regular Pay payment. For all other IDL Supplementation calculations (second half and monthly pay periods), enter the next month and year of the Regular Pay payment’s pay period.

Example: For the first half of the 05/2009 pay period, enter 05/09. For the second half of the 05/2009 pay period or the monthly pay period with an issue date of 06/01/09, enter 06/09.

### **Time for**

Regular Pay	Enter days and/or hours for regular pay in the pay period.
IDL Full Pay	Enter the days and/or hours for IDL Full in the pay period.
IDL 2/3 Pay	Enter the days and/or hours for IDL 2/3's in the pay period.

After entering all the data listed above and verifying the data to be accurate, click the **CALCULATE IDLS** button. Click the **RESET FIELDS** button in order to calculate another employee's IDL Supplementation or to reset the fields to the default settings.

### **FIELD DESCRIPTIONS**

The calculated information is below the data input portion of the calculator. The calculated information is displayed once all the data is entered and the **CALCULATE IDLS** button is clicked.

The purpose of the calculated information is to provide the supplementation pay gross and leave credits required for full IDL supplementation. Below is a description of each field of the calculated information:

<u>Field Name</u>	<u>Description/Use</u>
Gross - Full Net	Displays full gross pay based on time paid.
Regular Pay	Displays regular gross pay based on number of regular days/ hours entered in the "Time for – Regular Pay" field of this calculator.
IDL Full	Displays IDL gross after mandatory deductions.
IDL 2/3	Displays 2/3rds of IDL Full gross.
Retirement	Displays the calculated retirement withholding amount for Full Net, Regular Pay, IDL Full Pay and IDL 2/3 Pay.
Social Security	Displays the calculated Social Security withholding amount for Full Net and Regular Pay.
Medicare	Displays the calculated Medicare withholding amount for Full Net and Regular Pay.
Federal Tax	Displays the calculated Federal Tax withholding amount for Full Net and Regular Pay.
State Tax	Displays the calculated State Tax withholding amount for Full Net and Regular Pay.
SDI Withheld	Displays the calculated SDI withholding amount for Full Net and Regular Pay.

Gross Net	Displays the calculated gross net amount (gross minus mandatory withholdings) for Full Net, Regular Pay, IDL Full and IDL 2/3 Pay.
Hourly Rate Used for Calculation	Displays the hourly rate entered on the calculator for positive paid employees or displays the hourly rate calculated when a monthly salary rate is entered on the calculator. This hourly rate is used to calculate the gross salary for Full Net, Regular Pay, IDL Full and IDL 2/3 Pay. It is also used to calculate gross and leave credit hours for IDL Full supplementation.
Supplementation Gross Net	Displays the calculated supplementation gross net amount (gross minus mandatory withholdings).
Divided By	Displays the mandatory withholding factor used by the calculator to divide the Supplementation Gross Net to obtain the Gross for Full Supplementation, which is also displayed on this line.
Gross for Full Supplementation	Displays the calculated gross amount for full supplementation pay.
Leave Credit Days/Hours Required for Full Supp.	Displays the calculated number of leave credit days/hours needed for the employee to receive full supplementation.

#### **IDL SUPPLEMENTATION SCO PRODUCTION SYSTEM (SCOPROD) CALCULATOR**

The IDL Supplementation calculator on the SCOPROD will continue to be available for calculating IDL Supplementation for pay periods prior to January 1, 2009 and will remain available for use until further notice. **Please use the web based calculator for pay periods after January 1, 2009.**

The instructions in this Payroll Letter will be available in the Payroll Procedures Manual (PPM) in the September revision dated October 1, 2009.

If you have questions regarding the IDL Supplementation calculator, please contact the Disability Liaison Unit at (916) 322-3619.

DS:DE:PMAB